



# STATE OF TENNESSEE COMPTROLLER OF THE TREASURY



## OFFICE OF THE COMPTROLLER OF THE TREASURY

### Performance Audit Report

January 2017

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**Justin P. Wilson, Comptroller**



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The mission of the Comptroller's Office is  
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December 28, 2016

The Honorable Ron Ramsey  
Speaker of the Senate  
and  
The Honorable Beth Harwell  
Speaker of the House of Representatives  
and  
Members of the General Assembly  
State Capitol  
Nashville, Tennessee 37243  
and  
The Honorable Justin P. Wilson  
Comptroller of the Treasury  
State Capitol  
Nashville, Tennessee 37243

Ladies and Gentlemen:

We have conducted a performance audit of selected programs and activities of the Office of the Comptroller of the Treasury for the period July 1, 2015, through July 31, 2016.<sup>1</sup>

Since we are not independent with respect to the Office of the Comptroller of the Treasury, we do not express any assurance on internal control and on compliance.

Our audit resulted in no audit findings.

We have reported other less significant matters involving internal control and instances of noncompliance to the Office of the Comptroller of the Treasury's management in a separate letter.

Sincerely,

Deborah V. Loveless, CPA  
Director

DVL/mkb

16/210

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<sup>1</sup> Our base audit period was July 1, 2015, through June 30, 2016. In certain instances, we expanded our scope beyond this period. See the Audit Conclusions section for more information.



Division of State Audit

## Office of the Comptroller of the Treasury Performance Audit January 2017

*Our mission is to make government work better.*

### AUDIT HIGHLIGHTS

We have audited the following areas of the Office of the Comptroller of the Treasury:

- the Division of Technology Solutions' information systems services;
- the Division of Property Assessments' administration of the Property Tax Relief Program;
- the Department of Audit's billings to state agencies and other entities and compliance with hearing notifications;
- the Office of Open Records Counsel's development of open records best practice guidance and resolution of open records inquiries; and
- the Office of Management Services' executive support for Comptroller's Office employees.

### KEY CONCLUSIONS

#### Findings

The audit report contains no findings.

#### Observation

The following topic did not warrant a finding but is included in this report because of its effect on the operations of the Comptroller's Office and the citizens of Tennessee: in response to a prior finding, the Office of Open Records Counsel has made significant improvements to its open records inquiry process. Specifically, the office implemented a new tracking system for inquiries and has hired a new employee with dedicated open records responsibilities. The Office of Open Records Counsel should continue its efforts to eliminate the backlog of unresolved open records inquiries (page 14).

# **Performance Audit**

## **Office of the Comptroller of the Treasury**

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# **Performance Audit**

## **Office of the Comptroller of the Treasury**

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### **INTRODUCTION**

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#### **AUDIT AUTHORITY**

This is the report on the performance audit of the Office of the Comptroller of the Treasury. Section 8-4-109, *Tennessee Code Annotated*, states the following:

The comptroller of the treasury is hereby authorized to audit any books and records of any governmental entity created under and by virtue of the statutes of the state which handles public funds when such audit is deemed necessary or appropriate by the comptroller of the treasury. The comptroller of the treasury shall have the full cooperation of officials of the governmental entity in the performance of such audit or audits.

The audit was conducted pursuant to Section 4-3-304, *Tennessee Code Annotated*, which requires the Department of Audit to audit all accounts and financial records of any state department, institution, office, or agency in accordance with both generally accepted auditing standards and procedures established by the Comptroller. An audit may include any or all of the following elements: financial, compliance, economy and efficiency, program results, and program evaluations.

#### **BACKGROUND**

The Comptroller of the Treasury serves as a constitutional officer alongside the Secretary of State and the Treasurer and is elected by the General Assembly for two-year terms. The Comptroller leads the Office of the Comptroller of the Treasury (Comptroller's Office) in fulfilling its overall mission to make government work better. Various legislative enactments assign specific duties to the Comptroller. To discharge these statutory duties, the Comptroller's Office is organized into several divisions and offices, the basic functions of which are described below.

The Division of Administration provides direction, coordination, and supervision to the divisions and offices within the Comptroller's Office and represents the Comptroller on various boards and commissions. The Chief of Staff, who heads the division, is responsible for the overall management of the Comptroller's Office and acts as liaison to the General Assembly and their constituents. Attached to the Division of Administration is the Office of General Counsel, which oversees the following groups:

- The Special Investigations Unit conducts investigations with strong indications of possible fraud and a substantial potential for criminal prosecution.
- The Office of Small Business Advocate serves as a point of contact to state government for owners of businesses with 50 or fewer employees.
- The Office of Open Records Counsel gives information and advice to citizens and local government officials regarding the Tennessee Public Records Act; collects data regarding Open Meetings Law inquiries and problems; and offers educational programs on public records and open meetings.

The Office of Management Services provides administrative and support services to the divisions and offices of the Comptroller's Office in the areas of business administration, human resources management, and budgetary and financial management. The office assists the Comptroller in policy and contract matters, supplies staff support for several boards and commissions, and provides procurement oversight services to other state agencies.

The Division of Technology Solutions centralizes the office's information technology resources and provides business solutions in the areas of business analysis and development; workstation support; infrastructure operations, including server and network support; and product management. This division also prepares the annual Three Year Information Technology Plan.

The State Board of Equalization, which is housed within the Comptroller's Office for administrative purposes, is responsible for assuring constitutional and statutory compliance in assessments of property for ad valorem taxes. In addition to establishing rules and hearing county and public utility assessment appeals, the board reviews applications for religious, charitable, and related property tax exemptions; reviews certified tax rate calculations from jurisdictions undergoing revaluation; and regulates property tax appeals agents and agent practices. The board consists of the Governor, the State Treasurer, the Secretary of State, the Comptroller of the Treasury, the Commissioner of Revenue, one person named by the Governor at the city level, and one person named by the Governor at the county level.

The Division of Property Assessments ensures effective administration of Tennessee's property taxes. The division offers local governmental officials assistance in reappraisal programs, data processing services, and administration of the Property Tax Relief Program, which distributes tax relief to low-income elderly or disabled homeowners and disabled veteran homeowners or their surviving spouses. The division manages property tax billing services for some of the counties and cities whose tax records are maintained on the state's computer system. It also administers the Assessment Certification and Education Program. Included in the division is the Office of Local Government, which assists local governments with redistricting and establishing precincts; maintains county precinct information; and provides mapping services using geographic information systems technology.

The Office of State Assessed Properties conducts annual appraisals, assessments, and audits of public utility and transportation properties as prescribed in Section 67-5-1301, *Tennessee Code Annotated*. These assessments are certified to counties, cities, and other taxing

jurisdictions for billing and collection of property taxes. Furthermore, this office administers the Telecommunications Ad Valorem Tax Reduction Fund, a special fund to make ad valorem tax equity payments to reimburse telecommunication providers as detailed in Section 67-6-222, *Tennessee Code Annotated*.

The Offices of Research and Education Accountability prepare reports at the request of the Comptroller and the General Assembly on various state and local government issues. The office monitors the performance of Tennessee's elementary and secondary school systems and presents the General Assembly with reports on selected education topics. Included in the Offices of Research and Education Accountability is the Office of the Higher Education Resource Officer, which answers questions and provides information to faculty, staff, and employees of Tennessee's higher education systems. The Higher Education Resource Officer also reviews and evaluates higher education policies. In addition, the Higher Education Resource Officer serves as an informal mediator to help resolve issues between higher education systems and institutions and their faculty, staff, and employees.

The Office of State and Local Finance manages various financial functions for state and local governments. The office serves as staff to the Tennessee State Funding Board, the Tennessee Local Development Authority, and the Tennessee State School Bond Authority. Additionally, the office issues and manages the state's debt for these entities. The office aids local governments in implementing financial stability plans and also provides statutorily mandated oversight, review, and approval of

- annual budgets,
- certain debt issues,
- plans to issue balloon indebtedness, and
- various investments.

The office's other responsibilities include reviewing and maintaining a file of debt information forms submitted by the State of Tennessee and its political subdivisions; performing feasibility reviews of financial plans for various local government activities; and overseeing the repayment of improperly used restricted monies by local governments.

The Department of Audit audits state, county, municipal, and other local governmental entities, as well as recipients of grant funds. The department has two divisions:

- The Division of State Audit conducts financial and compliance audits, performance audits, information systems audits, attestation engagements, investigations, and special studies to provide objective information about the state's financial condition and the performance of state agencies and programs. The division also audits the state's *Comprehensive Annual Financial Report* and performs the annual Single Audit of the State of Tennessee. The department's Financial and Compliance Investigations Unit, administratively attached to the Division of State Audit, investigates allegations of fraud, waste, and abuse.



- The Division of Local Government Audit executes the annual audits for 89 of the state's 95 counties and ensures the performance of over 1,600 audits for the state's remaining counties, municipalities, public internal school funds, charter schools, utility districts, housing authorities, local government created entities, quasi-governmental organizations, and other government-funded agencies. The division establishes standards for county audits conducted by public accounting firms and assists local governments with financial administration questions.

An organizational chart of the Office of the Comptroller of the Treasury is on the following page.

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## AUDIT SCOPE

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We have audited the Office of the Comptroller of the Treasury for the period July 1, 2015, through July 31, 2016.<sup>2</sup> Our audit scope included a review of internal control and compliance with laws, regulations, and provisions of contracts or grant agreements in the areas of information systems, property tax relief, audit billing, open records inquiries, and administrative services for Comptroller's Office employees. Management of the Comptroller's Office is responsible for establishing and maintaining effective internal control and for complying with applicable laws, regulations, and provisions of contracts and grant agreements. Since we are not independent with respect to the Comptroller's Office, we do not express any assurance on internal control and on compliance.

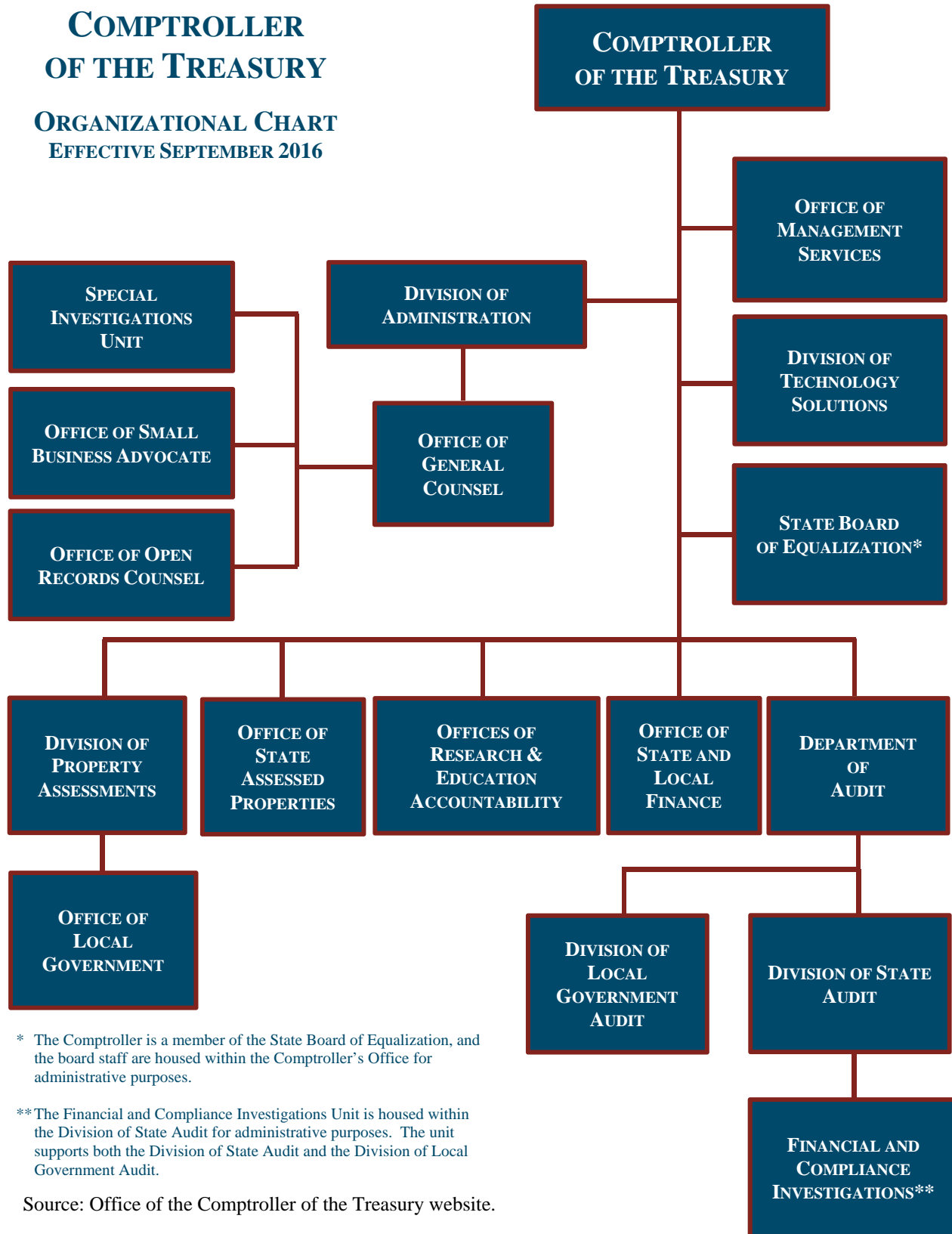
For our sample design, we used nonstatistical audit sampling, which was the most appropriate and cost-effective method for concluding on our audit objectives. Based on our professional judgment, review of authoritative sampling guidance, and careful consideration of underlying statistical concepts, we believe that nonstatistical sampling provides sufficient appropriate audit evidence to support the conclusions in our report. Although our sample results provide reasonable bases for drawing conclusions, the errors identified in these samples cannot be used to make statistically valid projections to the original populations. We present more detailed information about our methodologies in the individual report sections.

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<sup>2</sup> See note 1.

# COMPTROLLER OF THE TREASURY

## ORGANIZATIONAL CHART EFFECTIVE SEPTEMBER 2016



\* The Comptroller is a member of the State Board of Equalization, and the board staff are housed within the Comptroller's Office for administrative purposes.

\*\*The Financial and Compliance Investigations Unit is housed within the Division of State Audit for administrative purposes. The unit supports both the Division of State Audit and the Division of Local Government Audit.

Source: Office of the Comptroller of the Treasury website.

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## PRIOR AUDIT FINDINGS

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Section 8-4-109, *Tennessee Code Annotated*, requires that each state department, agency, or institution report to the Comptroller of the Treasury the action taken to implement the recommendations in the prior audit report. The prior audit report was dated December 2015 and contained three findings. The Office of the Comptroller of the Treasury filed its report on the action taken to implement the recommendations in the prior audit report on June 22, 2016. A follow-up of all prior audit findings was conducted as part of the current audit.

The current audit disclosed that the Comptroller's Office has corrected the previous audit findings concerning the lack of adequate internal controls in one specific area and the Department of Audit's billings to state agencies.

The prior audit report also contained a finding stating that the Office of Open Records Counsel did not have the necessary resources to expeditiously process open records inquiries. The current audit disclosed that the Office of Open Records Counsel has made improvements in the inquiry process and has hired an additional staff person dedicated to open records responsibilities. The office needs to continue its efforts to resolve outstanding open records inquiries and reduce its backlog. The prior finding has been downgraded to an observation.

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## AUDIT CONCLUSIONS

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### DIVISION OF TECHNOLOGY SOLUTIONS

Established in March 2015, the Division of Technology Solutions provides services in systems analysis and development, computer operations, personal computer support, network support, and other computer-related areas on a centralized basis for all divisions and boards of the Comptroller's Office. The Division of Technology Solutions also oversees more than 50 Comptroller computer applications, including the Integrated Multi Processing of Administrative and Computer Assisted Mass Appraisal Technology (IMPACT) and Tax Relief Approval Information Network (TRAIN) applications.

- IMPACT allows authorized users to manage real and personal property records through the entire tax assessment process, from appraisals to appeals. IMPACT operates as an integrated system with a relational database shared across the Division of Property Assessments, the Office of State Assessed Properties, the State Board of Equalization, and the Division of Technology Solutions.
- TRAIN collects data via Tax Relief Web, a web-based application used by local governments to submit Property Tax Relief Program application information.

Personnel of the Division of Property Assessments' Tax Relief section review and approve or deny applications in TRAIN.

### Audit Results

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- 1. Audit Objective:** Did management follow state information systems security policies and industry best practices regarding information systems controls?

**Conclusion:** Management of the Comptroller's Office followed state information systems policies and industry best practices regarding systems controls.
- 2. Audit Objective:** Were IMPACT and TRAIN controls operating as described by management?

**Conclusion:** IMPACT and TRAIN controls were operating as described by management.

#### Methodology to Achieve Objectives

We reviewed management's internal control activities to assess adherence to state information systems security policies and information systems industry best practices. For the IMPACT and TRAIN applications, we conducted interviews and walkthroughs with applicable personnel.

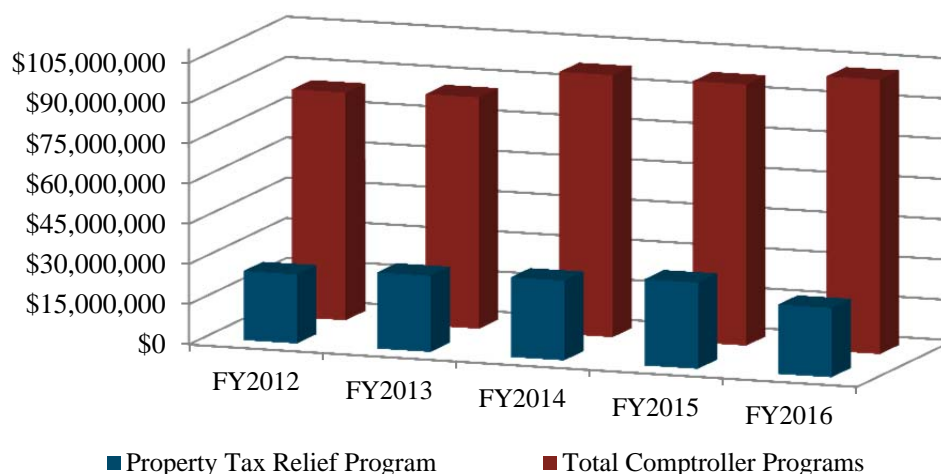
## DIVISION OF PROPERTY ASSESSMENTS

The Division of Property Assessments works with county assessors, trustees, county mayors, registers of deeds, and county commissioners to

- assist in reappraisal programs,
- provide data processing services, and
- administer the Property Tax Relief Program.

During our audit, we focused on the Property Tax Relief Program, established in Sections 67-5-701 through 67-5-704, *Tennessee Code Annotated*. Each year, over 150,000 individuals receive benefits from the Property Tax Relief Program, and the program's expenditures compose a significant portion of the Office of the Comptroller of the Treasury's annual costs, as shown in the following chart.

### Property Tax Relief Program Expenditures as a Component of Overall Office Budget



Source: Division of Property Assessments and Edison accounting system.

Eligible beneficiaries for the program include low-income<sup>3</sup> elderly<sup>4</sup> or disabled homeowners and certain disabled veteran homeowners or their surviving spouses. To obtain tax relief, interested homeowners apply through local government tax collecting officials, who make preliminary eligibility determinations. Collecting officials forward the applications to the Tax Relief section within the Division of Property Assessments for final approval. The amount of tax relief received varies depending on several factors, such as the assessed value of the property. For the 2015 and 2016 tax years, the maximum amount of a homeowner's assessed property value subject to tax relief was \$23,000 for low-income elderly or disabled individuals and \$100,000 for disabled veterans or their surviving spouses. If recipients fail to cash property tax relief payments within six months, these checks are considered outstanding warrants and the funds pass into the Tennessee Department of Treasury's account for unclaimed property.

The division's staff reviews prior-year payments to identify incorrect property tax relief calculations and eligibility determinations. A recipient of an overpayment must repay the funds either as a one-time payment or as an increase to subsequent years' property taxes.

<sup>3</sup> In accordance with Section 67-5-702 et seq., *Tennessee Code Annotated*, the General Assembly sets the income limit each tax year to reflect the cost-of-living adjustment for Social Security recipients as determined by the Social Security Administration. For the 2015 tax year, the combined 2014 annual income for the homeowner, the homeowner's spouse, and all other owners of the property may not exceed \$28,690.

<sup>4</sup> Section 67-5-702 defines "elderly" as a person age 65 or older.

## **Audit Results**

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- 1.     Audit Objective:** Did management effectively monitor Property Tax Relief Program expenditures?

**Conclusion:** Management of the Division of Property Assessments maintained records of Property Tax Relief Program payments and provided reasonable explanations for any unusual trends in Property Tax Relief Program expenditures that occurred from fiscal year 2012 to fiscal year 2016. Additionally, the Division of Property Assessments had adequate procedures in place to ensure that overpayments were identified and collected.
- 2.     Audit Objective:** Did the Division of Property Assessments accurately determine whether applicants were eligible for the Property Tax Relief Program?

**Conclusion:** We identified two minor opportunities to strengthen controls; however, the Division of Property Assessments accurately determined whether applicants were eligible for the Property Tax Relief Program.
- 3.     Audit Objective:** Did management have adequate procedures in place for outstanding warrants of Property Tax Relief Program payments?

**Conclusion:** Although the Division of Property Assessments did not impose time limits on individuals for outstanding warrants of Property Tax Relief Program payments, it followed the policies and procedures from the Tennessee Department of Finance and Administration and the Tennessee Department of Treasury governing outstanding warrants and unclaimed property.

### Methodology to Achieve Objectives

For our expenditure objective, we interviewed key management and staff, and we obtained from division management a list of tax relief payments for fiscal years 2012 to 2016. We calculated the monetary and percentage differences between one fiscal year and the next and between fiscal year 2012 and fiscal year 2016; discussed the trends with division management and staff; and evaluated the reasonableness of their explanations. Finally, to determine if management ensured that overpayments were identified and collected, we reviewed the list of the 399 adjustments to Property Tax Relief Program payments from 2012 through 2016, totaling \$83,126, and the corresponding accounting entries.

With regard to eligibility determinations, we interviewed key management and staff and reviewed policies and procedures, along with the applicable *Tennessee Code Annotated* provisions governing the program. We obtained the list of the 229,578 Property Tax Relief Program payments, totaling \$44,273,209, issued to recipients from January 1, 2015, to June 30,

2016. Then we selected a sample of payments to 15 low-income elderly homeowners, 15 disabled homeowners, 15 disabled veterans, and 15 surviving spouses of disabled veterans. We determined whether the division distributed funds to eligible individuals by recalculating the adjusted assessed values of the applicants' homes and reviewing the following documentation, as applicable:

- death certificates;
- disbursement voucher and application credit voucher application forms;
- property tax receipts;
- Social Security Administration data on age, income, and disability status; and
- Department of Veterans Affairs' certifications of honorable discharge and disability status.

Additionally, we obtained an understanding of the policies and procedures for outstanding warrants by interviewing key management and staff. We obtained the 201 warrants that were issued from fiscal year 2009 to fiscal year 2013 and redeemed for \$44,520 in fiscal year 2016, and we reviewed examples of notices sent to payees reminding them of outstanding warrants. We reviewed the Department of the Treasury's procedures for unclaimed property and the following Department of Finance and Administration policies:

- Policy 2, "Accounting for Recoveries and Refunds";
- Policy 19, "Issuance of Duplicate Warrants"; and
- Policy 23, "Accounts Receivable – Recording, Collection, and Write-Offs."

## DEPARTMENT OF AUDIT

Section 4-3-301 et seq., *Tennessee Code Annotated*, established the Department of Audit and appointed the Comptroller of the Treasury as the department's administrative head. The Department of Audit consists of two divisions, State Audit and Local Government Audit.

- The Division of State Audit conducts financial and compliance audits, performance audits, and special studies. Some performance audits are directed by the Tennessee Governmental Entity Review Law, commonly known as the Sunset Law (Section 4-29-101 et seq., *Tennessee Code Annotated*). Staff present the sunset audits at Joint Government Operations Committee hearings and are required by state law to publish notifications of the impending hearings. We drafted an observation for the prior report that the Division of State Audit did not meet one sunset hearing notification requirement.
- The Division of Local Government Audit ensures that each of Tennessee's 95 counties receives an annual audit. It also ensures that municipalities, public internal

school funds, certain quasi-governmental entities, utility districts, housing authorities, charter schools, and certain nonprofit and for-profit organizations receiving funds from the State of Tennessee have audits as required by state statute.

The Department of Audit bills state and other agencies for its reviews; these agencies may pass along certain audit costs to the federal government. As of December 2014, the new *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) issued by the U.S. Office of Management and Budget (OMB) governs the standards for allowable federal audit costs. The Uniform Guidance replaced administrative, accounting, and auditing rules for federal awards in earlier OMB circulars and is codified as Title 2, *Code of Federal Regulations*, Part 200.

In our prior audit, we noted a finding because problems existed with the Department of Audit's billings to state agencies. The Division of Local Government Audit billed entities for audit services performed from fiscal year 2010 to 2015 based on cost allocation data from fiscal year 2009. In addition, the Division of State Audit's management did not ensure that the system for allocating costs properly accounted for the federal assistance received by three state agencies and did not correctly include all agencies that had pro rata costs of \$1,000 or more, as required by the Department of Finance and Administration's Policy 18, "Interunit Journals."

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### Audit Results

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- 1. Audit Objective:** Were the Department of Audit's billings accurate and in compliance with the *Code of Federal Regulations*, *Tennessee Code Annotated*, and the Tennessee Department of Finance and Administration's policies?

**Conclusion:** With an immaterial exception, the Department of Audit corrected prior system deficiencies and ensured the accuracy of billings and compliance with the *Code of Federal Regulations*, *Tennessee Code Annotated*, and the Tennessee Department of Finance and Administration's policies.

- 2. Audit Objective:** Did the Division of State Audit meet the sunset hearing notice-of-intent standards promulgated in Section 4-29-104(c)(2), *Tennessee Code Annotated*?

**Conclusion:** On March 8, 2016, Governor Bill Haslam signed Public Chapter 574 into law, which abolished the notice-of-intent requirement.

### Methodology to Achieve Objectives

We studied *Tennessee Code Annotated* provisions to accomplish both of our objectives. For the billing objective, we spoke with key management and staff and reviewed applicable policies and procedures. We examined allocation and calculation methods used by the



Department of Audit, obtained source documentation used in these allocations and calculations, and re-performed the calculations to ensure their accuracy.

Specifically, we obtained the list of 29 audits conducted by the Division of State Audit and the 143 monthly billings invoiced during fiscal year 2016. We reviewed the state's fiscal year 2016 Statewide Cost Allocation Plan and the proposed fiscal year 2017 plan. In addition, we reviewed the statutory changes related to allowable costs for audits and the billing adjustments made by the Division of State Audit to account for the changes to federal requirements.

We obtained the list of the 89 counties and 6 other entities audited by the Division of Local Government Audit during fiscal years 2015 and 2016 and determined whether the division correctly billed them. We also obtained the list of 24 audit reviews conducted by Local Government Audit during fiscal year 2016 and ensured that the division only included allowable costs in its agency billings.

## OFFICE OF OPEN RECORDS COUNSEL

As required by Section 8-4-601 et seq., *Tennessee Code Annotated*, the Office of Open Records Counsel answers questions, issues informal advisory opinions, and provides information to public officials and the public regarding public records<sup>5</sup> and open meetings laws.<sup>6</sup> As a part of its enabling legislation, the Advisory Committee on Open Government, composed of 14 appointed persons and 3 ex-officio members, was created to provide guidance and advice to the Office of Open Records Counsel.

The goals of the Office of Open Records Counsel include the following:

- serve as a point of contact for questions and concerns regarding access to public records and open meetings;
- assist citizens in obtaining public records;
- promote education and awareness of the Tennessee public records and open meetings laws;

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<sup>5</sup> Section 10-7-503(a)(1)(A), *Tennessee Code Annotated*, defines “public records” as “all documents, papers, letters, maps, books, photographs, microfilms, electronic data processing files and output, films, sound recordings or other material, regardless of physical form or characteristics, made or received pursuant to law or ordinance or in connection with the transaction of official business by any governmental agency.” The Office of Open Records Counsel does not serve as a clearinghouse for all public record requests or make public record requests on behalf of others.

<sup>6</sup> The Tennessee Open Meetings Act (Sections 8-44-101 et seq., *Tennessee Code Annotated*) prohibits multiple members of a governing body from meeting and deliberating towards and/or making decisions on public business, unless the public receives adequate notice of the meeting. The governing body must open meetings to the public and record accurate minutes of the meetings.

- collect data on open meeting inquiries and problems;
- issue informal advisory opinions on open records and open meeting issues; and
- develop forms, schedules, policies, and guidelines for open public record requests.

On April 8, 2016, the Governor signed into law Chapter 722 of the Public Acts of 2016, which required every governmental entity subject to the Public Records Act to establish a written public records policy by July 1, 2017, and charged the Office of Open Records Counsel with establishing a “model best practices and public records policy.” The new legislation also added the following provision to Section 8-4-604, *Tennessee Code Annotated*:

Before establishing any version of a policy or guideline authorized or required by this section, the office of open records counsel shall provide a proposed draft to the advisory committee on open government for comment. The advisory committee on open government may meet and provide written comments on the draft to the office of open records counsel.

In our prior audit, we noted that the Office of Open Records Counsel had a significant backlog of unresolved inquiries. The Open Records Counsel identified multiple factors that led to the backlog. First, since October 2014, the Office of Open Records Counsel had only two staff members: the Open Records Counsel and a Legislative Legal Assistant. Due to staffing reductions, both of these staff members divided their time evenly with other duties unrelated to the Office of Open Records Counsel. Additionally, since the office’s inception in 2008, it received a growing number of inquiries due to the public’s increased awareness of records availability and familiarity with Internet communications. Finally, the Open Records Counsel noted that the office used an outdated database that lacked the necessary functionality to effectively and efficiently track inquiries.

### **Audit Results**

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- 1. Audit Objective:** Has the Office of Open Records Counsel taken action to develop a public records policy and model best practices?

**Conclusion:** The Office of Open Records Counsel took adequate action to comply with the new legislation by performing the following steps:

- reviewing a survey of public sentiment concerning open records law and submitting drafts for public comment;
- providing its draft to the Advisory Committee on Open Government; and
- developing a timeline to receive comments on the draft by December 15, 2016, for finalization by January 15, 2017.

2. **Audit Objective:** Did the Office of Open Records Counsel promptly resolve open records inquiries and eliminate the backlog of unresolved inquiries noted in the prior audit?

**Conclusion:** Although the Office of Open Records Counsel took significant action to comply with the previous finding, including its implementation of a new inquiries database and the addition of a staff member, it has not yet eliminated the backlog of inquiries (see **Observation**).

#### Methodology to Achieve Objectives

We reviewed the legislation requiring the development of a model best practices and public records policy, as well as other policies, survey results, and reports to distribute to the Advisory Committee on Open Government and the public. We discussed the new legislation with management of the Office of Open Records Counsel.

To assess inquiry resolution timeframes, we interviewed the Open Records Counsel and a Legislative Legal Assistant. We reviewed the new web-based database for the status of open records inquiries. We also obtained the list of 5,401 open records inquiries and analyzed the inquiry response rates and times.

#### **Observation – The Office of Open Records Counsel should continue its efforts to eliminate the backlog of unresolved open records inquiries**

The Office of Open Records Counsel answers questions and provides information to citizens, media, and government officials regarding public records and open meetings. The Office of Open Records Counsel receives inquiries via its website, telephone calls, email, postal mail, and hand deliveries, as well as communication from other Comptroller’s Office divisions. According to Section 8-4-601(b), the Office of Open Records Counsel is required to “answer questions and issue informal advisory opinions as expeditiously as possible.” Since state law does not set a specific deadline for responding to inquiries and issuing informal advisory opinions, the Office of Open Records Counsel interprets “expeditiously” as processing inquiries “without delay.”

As of March 1, 2016, the Office of Open Records Counsel began using a web-based open records database that tracks all inquiries using the following four distinct statuses:

**Table 1**  
**Inquiry Status Definitions**

Status	Definition
Open	Inquiry requires initial review
Pending - Internal Review	Inquiry requires research and response by the Office of Open Records Counsel
Pending - External Review	Inquiry requires research and response by another individual or agency outside of the Office of Open Records Counsel
Resolved	Research completed and results communicated to appropriate parties

Source: Office of Open Records Counsel.

Based on our review of the status of open records inquiries as of July 26, 2016, the office had a backlog of unresolved inquiries, as illustrated in the following table:

**Table 2**  
**Status of Open Records Inquiries Submitted from March 1, 2013,<sup>7</sup> to July 26, 2016**  
**As of July 26, 2016**

Age of Inquiry in Days Outstanding	Status					
	Open <sup>8</sup> Inquiries	Pending: Internal Action	Pending: External Action	Total Unresolved Inquiries	Resolved Inquiries	Total Inquiries
0-90	-	13	18	31	4,386	4,417
91-180	-	221	34	255	33	288
181-270	-	34	8	42	37	79
271-360	-	57	11	68	67	135
361-450	-	85	5	90	43	133
451-540	-	77	19	96	37	133
541-630	-	47	6	53	5	58
631-720	-	7	-	7	2	9
Unknown <sup>9</sup>	-	-	-	-	149	149
<b>Total:</b>	<b>0</b>	<b>541</b>	<b>101</b>	<b>642</b>	<b>4,759</b>	<b>5,401</b>

Source: Open records database extract and auditor calculations.

<sup>7</sup> The office implemented the new open records database on March 1, 2016. At that time, all inquiries submitted as of March 1, 2013, were migrated from the old SharePoint database. All inquiries that were not transferred to the new system had been resolved prior to the migration.

<sup>8</sup> At the time of our review, no open records inquiries had a status of "Open." The office had read and completed its initial review of each request.

<sup>9</sup> We could not always determine the completion timeframe because the Office of Open Records Counsel received some inquiries while using the old SharePoint database, which did not require an entry in the resolution date field. Furthermore, the Open Records Counsel sometimes did not immediately enter inquiries received via telephone calls or postal mail into the tracking system, causing the resolution date to precede the submission date.

In response to the prior audit finding, the Comptroller's Office requested appropriations from the General Assembly for two additional staff for the Office of Open Records Counsel. Effective July 1, 2016, the General Assembly authorized the funding for one new hire. A new Deputy of Open Records Counsel began employment on October 3, 2016, and his immediate responsibilities included

- responding to open records inquiries to eliminate the backlog of unresolved inquiries; and
- drafting and implementing formal procedures for analyzing open records inquiry response data and reporting the data to the Comptroller.

The Office of Open Records Counsel, in coordination with the management of the Comptroller's Office, should continue its efforts to eliminate the backlog of unresolved inquiries. The management of the Comptroller's Office should consider obtaining monthly or quarterly reports so it can effectively monitor the number of unresolved inquiries and prevent further backlog of unresolved inquiries.

On November 23, 2016, following the conclusion of our fieldwork, management informed us that the Office of Open Records Counsel had made significant progress with its backlog. We will test this assertion in our next audit.

## OFFICE OF MANAGEMENT SERVICES

The Office of Management Services provides a centralized base of administrative and support services to the various offices and divisions of the Comptroller's Office. These support services include coordination and supervision of the following:

- budgetary and financial information;
- business administration management; and
- human resources management.

The office fulfills its human resources management responsibilities by assisting with hiring, payroll, employee development, and separations. The office's fiscal services include employee travel reimbursements, purchasing and procurement, equipment inventory, and various accounting services.

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### Audit Results

- 1. Audit Objective:** Did the Office of Management Services ensure that evaluations for Comptroller's Office employees were completed annually and that any goals and issues identified were followed up on?

- Conclusion:** The Office of Management Services ensured the completion of fiscal year 2015 employee evaluations, delegating follow-up to the individual Comptroller's Office divisions and offices.
2. **Audit Objective:** Did the Office of Management Services ensure the proper use of airline credits for employee travel?
- Conclusion:** While an immaterial amount of airline credits existed as of June 30, 2016, the Office of Management Services had taken reasonable steps to ensure their use.
3. **Audit Objective:** Did the Office of Management Services comply with state inventory policies, thereby preventing a material loss of equipment inventory?
- Conclusion:** The Office of Management Services followed state inventory policies, and the Comptroller's Office did not experience a material loss of equipment inventory in fiscal years 2015 and 2016.
4. **Audit Objective:** Did the Office of Management Services maintain up-to-date emergency policies and communicate these policies to Comptroller's Office employees?
- Conclusion:** With a minor exception, the Office of Management Services maintained up-to-date emergency policies and communicated these policies to Comptroller's Office employees.

#### Methodology to Achieve Objectives

For our evaluation objective, we reviewed applicable policies and procedures and interviewed key management and staff. We obtained a list of the 542 Comptroller's Office employees as of June 30, 2015, and determined if each applicable employee received a performance evaluation as required.

To evaluate use of airline credits, we reviewed travel policies and interviewed key management and staff. We obtained a list of five employees who received airline credits, totaling \$2,359, in fiscal year 2016 and investigated the credits to determine whether they could be used at a later date.

We interviewed key management and staff and reviewed the following equipment policies:

- Comptroller of the Treasury "Division Asset Management Procedures";
- Comptroller of the Treasury Policy E.001, "Tagging Equipment";
- Mobile Asset Manual for Wedge Advanced Software Product; and

- Department of Finance and Administration Policy 32, “Maintaining Control Over Items That Are Not Capitalized.”

We additionally obtained a list of the office’s 2,869 equipment inventory assets, as well as the location of each item, as of June 30, 2016; selected a sample of 25 items; and verified that the items were maintained in the documented locations. We reviewed the list of all lost equipment inventory from fiscal years 2015 through 2016 and ensured that the total amount of loss was immaterial to the office.

We also interviewed key management and staff and reviewed the following:

- Comptroller of the Treasury Policy B.001, “Medical Emergencies During Working Hours”;
- James K. Polk Complex Emergency Policies and Procedures; and
- the list of Comptroller’s Office employees trained in cardiopulmonary resuscitation (CPR) and automated external defibrillators (AED).

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## APPENDICES

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### APPENDIX 1 Business Unit Codes

Office of the Comptroller of the Treasury divisions and business unit codes:

307.01	Division of Administration
307.02	Office of Management Services
307.04	Division of State Audit
307.05	Division of Local Government Audit
307.06	Legal, Investigations, and Public Affairs
307.07	Office of State and Local Finance
307.09	Division of Property Assessments
307.10	Tax Relief Program
307.11	State Board of Equalization
307.14	Offices of Research and Education Accountability
307.15	Office of State Assessed Properties
307.16	Division of Technology Solutions
307.50	Telecommunications Ad Valorem Tax Equity

Source: Office of the Comptroller of the Treasury, Assistant Director for Fiscal Services.

### APPENDIX 2 Boards, Commissions, and Committees

The Comptroller of the Treasury (COT) is by statute a member of the following boards, commissions, and committees:

	<b><u>Tennessee Code Annotated</u></b>
• Advisory Council on State Procurement*	4-56-106
• Basic Education Program Review Committee	49-1-302
• Board of Claims	9-8-101
• Chairs of Excellence Endowment Fund	49-7-501
• Council on Children's Mental Health [Care]*	37-3-111
• Council on Pension and Insurance**	3-9-101
• Emergency Communications Board	7-86-302
• Health Services and Development Agency	68-11-1604
• Information Systems Council**	4-3-5501
• Local Education Insurance Committee	8-27-301
• Local Government Insurance Committee	8-27-701
• Procurement Commission**	4-56-102



• Public Records Commission	10-7-302
• State Board of Equalization**	4-3-5101
• State Building Commission**	4-15-101
• State Capitol Commission	4-8-301
• State Funding Board**	9-9-101
• State Insurance Committee	8-27-201
• State Trust of Tennessee	9-4-806
• Tennessee Advisory Commission on Intergovernmental Relations**	4-10-103
• Tennessee Baccalaureate Education System Trust	49-7-804
• Tennessee Consolidated Retirement System Board of Trustees**	8-34-302
• Tennessee Higher Education Commission**	49-7-204
• Tennessee Highway Officials Certification Board*	54-7-104
• Tennessee Housing Development Agency	13-23-106
• Tennessee Interagency Cash Flow Committee*	9-4-610
• Tennessee Local Development Authority	4-31-103
• Tennessee State School Bond Authority	49-3-1204
• Tennessee Student Assistance Corporation	49-4-202
• TRICOR Board Certification Committee*	41-22-119
• Tuition Guaranty Fund Board	49-7-2018
• Utility Management Review Board	7-82-701
• Water and Wastewater Financing Board	68-221-1008
• Workers Compensation Insurance Fund Board Review Committee***	50-6-623

\* COT does not serve but appoints staff representative(s).

\*\* COT only, no proxy.

\*\*\* Inactive.

Source: Office of the Comptroller of the Treasury, Assistant to the Comptroller for Public Finance and Open Records Counsel.

Additionally, the Comptroller appoints a director for the nonprofit Local Government Data Processing Corporation pursuant to the terms of its charter.

### **APPENDIX 3**

#### **Title VI and Other Information**

Title VI of the Civil Rights Act of 1964 states that “no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving federal financial assistance.” See below for a breakdown of the Office of the Comptroller of the Treasury staff positions by gender and ethnicity.

We did not audit, sample, or test the information; the procedures used to determine the information; or the controls over the validity of the information.

**Office of the Comptroller of the Treasury**  
**Staff Gender and Ethnicity by Job Description**  
**As of June 30, 2016**

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
ACCOUNTANT 2	1	-	-	-	-	-	1	-
ACCOUNTING TECHNICIAN 1	1	-	1	-	-	-	-	-
ACCOUNTING TECHNICIAN 2	2	-	-	-	-	-	2	-
ADMINISTRATIVE ANALYST 3	1	-	-	-	-	-	1	-
ADMINISTRATIVE ASSISTANT 1	-	1	-	-	-	-	1	-
ADMINISTRATIVE COUNTY SPECIALIST	1	-	-	-	-	-	1	-
ADMINISTRATIVE OVERSIGHT MANAGER	-	1	-	-	-	-	1	-
ADMINISTRATIVE SECRETARY	2	-	2	-	-	-	-	-
ADMINISTRATIVE SERVICES ASSISTANT 3	2	-	-	-	-	-	2	-
ADMINISTRATIVE SERVICES ASSISTANT 4	1	-	-	-	-	-	1	-
ADMINISTRATIVE SUPERVISOR	1	-	-	-	-	-	1	-
ADMINISTRATIVE TECHNICIAN 2	-	1	-	-	-	-	1	-
APPLICATION SUPPORT - ADVANCED	-	1	1	-	-	-	-	-
APPRAISAL ANALYST 1	10	11	2	-	-	-	19	-
APPRAISAL ANALYST 2	6	6	2	-	-	-	10	-
APPRAISAL SPECIALIST 1	2	5	1	-	-	-	6	-
APPRAISAL SPECIALIST 2	1	1	-	-	-	-	2	-
APPRAISAL SYSTEMS ANALYST 1	-	1	-	-	1	-	-	-
APPRAISAL SYSTEMS ANALYST 2	1	1	1	-	-	-	1	-
APPRAISAL SYSTEMS ANALYST 3	1	-	1	-	-	-	-	-
APPRAISAL SYSTEMS MANAGER	-	1	-	-	-	-	1	-
AREA APPRAISAL MANAGER	1	2	-	-	-	-	3	-
AREA APPRAISAL SUPERVISOR	2	4	-	-	-	-	6	-
ASSESSMENT DATA ANALYST	-	1	1	-	-	-	-	-
ASSESSMENT DATA SPECIALIST	-	1	-	-	-	-	1	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
ASSESSMENT PROGRAM & DATA SPECIALIST 2	-	1	-	-	-	-	1	-
ASSESSMENT SYSTEMS ANALYST 1	-	1	1	-	-	-	-	-
ASSESSMENT SYSTEMS COORDINATOR 1	2	1	-	-	-	-	3	-
ASSESSMENT SYSTEMS MANAGER	-	1	-	-	-	-	1	-
ASSESSMENT SYSTEMS SUPERVISOR	1	-	-	-	-	-	1	-
ASSESSMENT VALUATION COORDINATOR	1	-	-	-	-	-	1	-
ASSESSMENTS & FIELD OPERATIONS DIRECTOR	-	1	-	-	-	-	1	-
ASSOCIATE LEGISLATIVE RESEARCH ANALYST 1	5	-	1	-	-	-	4	-
ASSOCIATE LEGISLATIVE RESEARCH ANALYST 2	1	-	-	-	-	-	1	-
ATTORNEY 2	2	-	-	-	-	-	2	-
ATTORNEY 3	-	1	-	-	-	-	1	-
ATTORNEY 4	3	1	1	-	-	-	3	-
BOND FINANCE ASSISTANT DIRECTOR	1	-	-	-	-	-	1	-
BOND FINANCE DIRECTOR	1	-	-	-	-	-	1	-
BOND FINANCE OPERATIONS OFFICER	1	-	-	-	-	-	1	-
BUDGET ADMINISTRATIVE ANALYST	-	1	-	-	-	-	1	-
CHIEF OF STAFF	-	1	-	-	-	-	1	-
CLERK 2	-	1	-	-	-	-	1	-
COMMUNICATIONS & PUBLICATIONS MANAGER	1	-	-	-	-	-	1	-
COMMUNICATIONS ASSISTANT	1	-	-	-	-	-	1	-
COMPTROLLER	-	1	-	-	-	-	1	-
CONTRACT SUPPORT SPECIALIST 1	1	-	1	-	-	-	-	-
DEPUTY CHIEF OF STAFF	1	-	-	-	-	-	1	-
DIVISION OF PROPERTY ASSESSMENTS AND OFFICE OF LOCAL GOVERNMENT SYSTEMS & ADMINISTRATIVE DIRECTOR	1	-	-	-	-	-	1	-
DIVISION SUPPORT COORDINATOR	1	-	-	-	-	-	1	-
EMPLOYEE ENGAGEMENT SPECIALIST	1	-	-	-	-	-	1	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
EMPLOYEE RELATIONS COORDINATOR	1	-	-	-	-	-	1	-
END POINT LEAD	-	1	-	-	-	-	1	-
END POINT TECHNICAL SPECIALIST - INTERMEDIATE	-	2	-	-	-	-	2	-
ENTERPRISE ARCHITECT	-	1	-	-	-	-	1	-
EXECUTIVE PROGRAM MANAGER	1	-	-	-	-	-	1	-
EXECUTIVE SECRETARY 2	3	-	-	-	-	-	3	-
EXECUTIVE SECRETARY 3	1	-	-	-	-	-	1	-
FACILITIES MANAGER	-	1	-	-	-	-	1	-
FISCAL SERVICES ASSISTANT DIRECTOR	-	1	-	-	-	-	1	-
GENERAL COUNSEL	1	-	-	-	-	-	1	-
GEOGRAPHICAL INFORMATION SYSTEMS (GIS) & REDISTRICTING SUPERVISOR 1	-	1	-	-	-	-	1	-
GIS ANALYST 1	-	1	-	-	-	-	1	-
GIS ANALYST 3	-	1	1	-	-	-	-	-
GIS MANAGER 2	-	1	-	1	-	-	-	-
GIS TECHNICIAN 1	1	1	-	-	-	-	2	-
GIS TECHNICIAN 2	2	1	-	1	-	-	2	-
GIS TECHNICIAN SUPERVISOR 1	-	1	-	-	-	-	1	-
GIS TECHNICIAN SUPERVISOR 2	-	1	-	-	-	-	1	-
HUMAN RESOURCES BUSINESS ANALYST	1	-	-	-	-	-	1	-
HUMAN RESOURCES GENERALIST	1	-	-	-	-	-	1	-
HUMAN RESOURCES MANAGER 3	1	-	-	-	-	-	1	-
INFORMATION SYSTEMS MANAGER	-	1	-	-	-	-	1	-
INFORMATION SYSTEMS TECHNOLOGY DIRECTOR	1	-	-	-	-	-	1	-
INFORMATION TECHNOLOGY BUSINESS ADMINISTRATOR	1	-	-	-	-	-	1	-
INVESTIGATIONS ASSISTANT DIRECTOR	1	-	-	-	-	-	1	-
INVESTIGATIVE AUDITOR	-	1	-	-	-	-	1	-
LEAD SYSTEMS ADMINISTRATOR	-	1	-	-	-	-	1	-
LEGISLATIVE ACCOUNTING MANAGER	1	-	-	-	-	-	1	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
LEGISLATIVE ASSISTANT EDITOR	1	-	-	-	-	-	1	-
LEGISLATIVE AUDIT APPLICATIONS ARCHITECT	-	1	-	-	-	-	1	-
LEGISLATIVE AUDIT INVESTIGATIONS MANAGER	1	2	-	-	-	-	3	-
LEGISLATIVE AUDIT INVESTIGATOR 1	1	-	-	-	-	-	1	-
LEGISLATIVE AUDIT INVESTIGATOR 2	1	1	-	-	-	-	2	-
LEGISLATIVE AUDIT INVESTIGATOR 3	2	3	2	-	-	-	3	-
LEGISLATIVE AUDIT INVESTIGATOR 4	2	4	1	-	-	-	5	-
LEGISLATIVE AUDIT MANAGER	12	10	1	2	-	-	19	-
LEGISLATIVE AUDIT REVIEW OFFICER	-	2	-	-	-	-	2	-
LEGISLATIVE AUDITOR 1	16	23	2	2	-	-	35	-
LEGISLATIVE AUDITOR 2	15	18	1	1	-	-	31	-
LEGISLATIVE AUDITOR 3	44	30	8	2	1	-	63	-
LEGISLATIVE AUDITOR 4	16	10	2	-	-	-	24	-
LEGISLATIVE BOARD MEMBER	1	1	-	-	-	-	2	-
LEGISLATIVE COMMISSION MEMBER	2	11	1	-	-	-	12	-
LEGISLATIVE DATABASE ADMINISTRATOR 4	1	-	-	-	-	-	1	-
LEGISLATIVE EDITOR	2	-	1	-	-	-	1	-
LEGISLATIVE FINANCIAL ANALYST	1	-	-	-	-	-	1	-
LEGISLATIVE INFORMATION SYSTEMS AUDIT MANAGER	-	2	-	-	-	-	2	-
LEGISLATIVE INFORMATION SYSTEMS AUDITOR 1	1	-	-	-	-	-	1	-
LEGISLATIVE INFORMATION SYSTEMS AUDITOR 2	2	1	-	-	-	-	3	-
LEGISLATIVE INFORMATION SYSTEMS AUDITOR 3	4	7	-	-	-	-	11	-
LEGISLATIVE INFORMATION SYSTEMS AUDITOR 4	2	3	1	-	-	-	4	-
LEGISLATIVE INFORMATION SYSTEMS PROGRAM MANAGER	-	2	-	-	-	-	2	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
LEGISLATIVE INFORMATION SYSTEMS TECHNICIAN 4	-	1	1	-	-	-	-	-
LEGISLATIVE LEGAL ASSISTANT	1	1	-	-	-	-	2	-
LEGISLATIVE NURSE AUDITOR 4	1	-	-	-	-	-	1	-
LEGISLATIVE PERFORMANCE AUDIT MANAGER	3	-	-	-	-	-	3	-
LEGISLATIVE PERFORMANCE AUDITOR 1	-	2	1	-	-	-	1	-
LEGISLATIVE PERFORMANCE AUDITOR 2	5	1	2	-	-	-	4	-
LEGISLATIVE PERFORMANCE AUDITOR 3	3	6	2	-	-	-	7	-
LEGISLATIVE PERFORMANCE AUDITOR 4	3	2	-	-	-	-	5	-
LEGISLATIVE POLICY COORDINATOR	1	1	-	-	-	-	2	-
LEGISLATIVE PROCUREMENT COMPLIANCE ANALYST 2	1	2	-	-	-	-	3	-
LEGISLATIVE PROCUREMENT COMPLIANCE MANAGER	-	1	-	-	-	-	1	-
LEGISLATIVE PROCUREMENT COMPLIANCE SPECIALIST	1	-	-	-	-	-	1	-
LEGISLATIVE RESEARCH COORDINATOR	1	-	-	-	-	-	1	-
LEGISLATIVE SENIOR FINANCIAL ANALYST	-	2	-	-	-	1	1	-
LEGISLATIVE SMALL BUSINESS ASSOCIATE	-	1	-	-	-	-	1	-
LEGISLATIVE SYSTEMS ANALYST 4	2	3	-	1	-	-	4	-
LOCAL FINANCE ASSISTANT DIRECTOR	1	-	-	-	-	-	1	-
LOCAL GOVERNMENT AUDIT ASSISTANT DIRECTOR	1	2	-	-	-	-	3	-
LOCAL GOVERNMENT AUDIT DIRECTOR	-	1	-	-	-	-	1	-
MAIL CLERK 2	-	1	1	-	-	-	-	-
MANAGEMENT SERVICES DIRECTOR	1	-	-	-	-	-	1	-
NETWORK ADMINISTRATOR - INTERMEDIATE	-	1	-	-	-	-	1	-
OFFICE OF MANAGEMENT SERVICES SUPPORT SPECIALIST 1	1	-	-	-	-	-	1	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
OFFICE SUPPORT COORDINATOR	1	-	-	-	-	-	1	-
OREA DIRECTOR	-	1	-	-	-	-	1	-
OSAP DIRECTOR	-	1	-	-	-	-	1	-
PRINCIPAL LEGISLATIVE RESEARCH ANALYST	2	-	-	-	-	-	2	-
PROGRAM ACCOUNTANT 1	3	-	-	-	-	-	3	-
PROGRAM ACCOUNTING ANALYST 1	-	1	-	-	-	-	1	-
PROGRAM ACCOUNTING ANALYST 2	1	-	-	-	-	-	1	-
PROJECT ASSISTANT	1	-	-	-	-	-	1	-
PROJECT MANAGEMENT ASSISTANT	1	-	-	-	-	-	1	-
PROJECT MANAGEMENT OFFICER	1	-	-	-	-	-	1	-
PROPERTY ASSESSMENT ASSISTANT DIRECTOR	-	2	-	-	-	-	2	-
PROPERTY OFFICER	-	1	-	-	-	-	1	-
PUBLIC FINANCE ASSISTANT	1	-	-	-	-	-	1	-
PUBLIC INFORMATION OFFICER	-	1	-	-	-	-	1	-
PUBLIC UTILITY & TRANSPORTATION AUDIT SUPERVISOR	1	-	1	-	-	-	-	-
PUBLIC UTILITY & TRANSPORTATION AUDITOR 1	-	2	-	-	-	-	2	-
PUBLIC UTILITY & TRANSPORTATION AUDITOR 2	-	3	1	-	-	-	2	-
PUBLICATIONS EDITOR 2	1	1	-	-	-	-	2	-
REAL PROPERTY ASSESSMENT ANALYST 2	-	1	-	-	-	-	1	-
REAL PROPERTY SUPERVISOR	-	1	-	-	-	-	1	-
RESEARCH & EDUCATION ACCOUNTABILITY ASSISTANT DIRECTOR	1	-	-	-	-	-	1	-
SBOE EXECUTIVE SECRETARY	-	1	-	-	-	-	1	-
SBOE SUPPORT ASSISTANT	2	-	-	-	-	-	2	-
SBOE SUPPORT SPECIALIST	1	-	-	-	-	-	-	1
SECRETARY	4	-	1	-	-	-	3	-
SENIOR COUNSEL	-	1	-	-	-	-	1	-
SENIOR LEGISLATIVE RESEARCH ANALYST	2	-	-	-	-	-	2	-

Title	Gender		Ethnicity					
	<i>Female</i>	<i>Male</i>	<i>African American</i>	<i>Asian</i>	<i>Hispanic</i>	<i>Native American</i>	<i>White</i>	<i>Other</i>
SERVICE DESK SPECIALIST - INTERMEDIATE	-	1	-	1	-	-	-	-
SOFTWARE DEVELOPER - INTERMEDIATE	-	1	-	-	-	-	1	-
SOFTWARE DEVELOPER - LEAD	-	3	-	-	-	-	3	-
SOURCING MANAGER	1	-	-	-	-	-	1	-
SOURCING SUPPORT TECHNICIAN	1	-	-	-	-	-	1	-
STATE AND LOCAL FINANCE DIVISION SUPPORT COORDINATOR	1	-	-	-	-	-	1	-
STATE AND LOCAL FINANCE TECHNICIAN	1	-	-	-	-	-	1	-
STATE APPEALS COORDINATOR	-	1	-	-	-	-	1	-
STATE ASSESSED PROPERTY MANAGER	1	-	-	-	-	-	1	-
STATE AUDIT ASSISTANT DIRECTOR	2	4	-	-	-	-	6	-
STATE AUDIT DIRECTOR	1	-	-	-	-	-	1	-
SYSTEMS ADMINISTRATOR - ADVANCED	-	2	-	-	-	-	2	-
TAX RELIEF ADMINISTRATIVE ANALYST 1	1	-	-	-	-	-	1	-
TAX RELIEF ANALYST 1	4	2	2	-	-	-	4	-
TAX RELIEF ANALYST 2	2	-	-	-	-	-	2	-
TAX RELIEF PRODUCTION SUPERVISOR	1	-	-	-	-	-	1	-
TAX RELIEF PROGRAM SUPERVISOR	1	-	-	-	-	-	1	-
TAX RELIEF SPECIALIST 1	1	1	-	-	-	-	2	-
UTILITIES BOARD SPECIALIST	-	1	-	-	-	-	1	-
VALUATION CLERK	4	-	1	-	-	-	3	-
VALUATION SPECIALIST	2	-	-	-	-	-	2	-
WEB MASTER	1	-	-	-	-	-	1	-
WORD PROCESSING OPERATOR	2	-	1	-	-	-	1	-
WORD PROCESSOR SUPERVISOR	1	-	-	-	-	1	-	-
<b>Totals:</b>	<b>282</b>	<b>258</b>	<b>51</b>	<b>11</b>	<b>2</b>	<b>2</b>	<b>473</b>	<b>1</b>

Source: Edison accounting system.